

**June 24, 2010**  
**County of Nemaha, Nebraska**  
**BOARD OF EQUALIZATION**

Commissioners Chambers  
1824 N St Courthouse, Suite 201, Nemaha County Courthouse

11:00 a.m.      Call meeting to order by Chairman Rohrs  
                    Approval of Agenda  
                    Approval of June 9, 2010 meeting minutes  
                    Open Meeting Laws

Motor Vehicle Exemptions

Tax List corrections  
    Personal Property

Real Estate  
Richard L. Wilson (2 trailers)  
Michael Behrends (2007-2008-2009)  
Norma J. Mehlin (2007-2008-2009)

TERC Board

Property Protests

11:00 a.m.		
	201007 David C. Carlson	Parcel No. 640012949
	201008 James & Barbara Holtgrewe	Parcel No. 640096719
	201009 Leslie Thomas-Bratrsovsky	Parcel No. 640038573

11:30 a.m.		
	201010 CAMS Farms Inc.	Parcel 640053599
	201011 CAMS Farms Inc.	Parcel 640053513
	201012 Wm. Kieler	Parcel 640010822
	201013 Evelyn West	Parcel 640008917
	201014 Aufenkamp Family Trust	Parcel 640051499
	201015 Aufenkamp Family Trust	Parcel 640051685
	201016 Aufenkamp Family Trust	Parcel 640051596

Board of Equalization of the County of Nemaha, State of Nebraska met on June 24, 2010 Commissioners Chambers, Nemaha County Courthouse, Auburn NE. Notice of meeting published in the Nemaha County Herald on June 17, 2010. The agenda for the meeting was kept continually current and available for public inspection at the office of Nemaha County Clerk during normal business hours and also on the Nemaha County website ([www.nemahacounty.ne.gov](http://www.nemahacounty.ne.gov)). The agenda was held open until one business day prior to the meeting for appearance before the board and items for approval by the Board of Equalization. The Board of Equalization has the right to modify the agenda to include items of an emergency nature only at such public meeting.

Chairman Randy Rohrs called the meeting to order at 11:15 a.m. Present for the meeting were: Commissioner District 1 Bob Hutton, Commissioner District 2 Monty Lovelace, Commissioner District 3 Randy Rohrs, County Clerk Joyce Oakley, County Assessor Lila Gottula, Deputy County Assessor Jana Smith, and County Contracted Appraiser Ron Elliott.

Motion by Lovelace, seconded by Hutton to approve the agenda as presented. Roll call vote: Rohrs, aye; Hutton, aye; Lovelace, aye.

Motion by Lovelace, seconded by Hutton to approve the June 9, 2010 minutes as presented with no corrections. Roll call vote: Lovelace, aye; Hutton, aye; Rohrs, aye.

Chairman Rohrs noted the opening meeting law poster.

The following Property protests were read into the record:

**Protest Number 201007 – David C Carlson – Parcel 640012949 – Gilmore Second Addition to Auburn Blk 6 Lt 9**

	Protested Valuation	Requested Valuation
Land	\$ 3,040.00	\$ 3,040.00
Buildings	\$ 73,340.00	\$ 58,460.00
Total	\$ 76,380.00	\$ 62,500.00

**Protest Number 201008 – James R. & Barbara L. Holtgrewe** – Parcel 640096719 – Sec 5-6-13  
 92.29 AC – Lt 1 N & E of Crk, Frl E ½ NW ¼ , N 456’ of E 153’ of Frl W ½ NW ¼ Ex the E 332’ of  
 W 1554.90’ of the N 262.41’ of N ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 214,190.00	\$ 153,875.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 214,190.00	\$ 153,875.00

**Protest Number 201009 – Leslie Thomas-Bratrsovsky** – Parcel 640038573 – Calvert Addition to  
 Auburn Blk 27 Lts 15 & 16

	Protested Valuation	Requested Valuation
Land	\$ 6,000.00	\$ 6,000.00
Buildings	\$ 132,945.00	\$ 103,755.00
Total	\$ 138,945.00	\$ 109,755.00

**Protest Number 201010 – CAMS Farms Inc c/o Gerald Stukenholtz** – Parcel 640053599 – Sec 24-  
 5-14 108.43 acres & Lts 7 & 8, N ½ SE ¼ Ex 15.5 Ac Tr & Ex Lt 4 Tr Beg Pt 1168.10’ W of NE Corn  
 SEly 2118.6’ SWly 580’ NWly 2327.22’ E 580’ to POB

	Protested Valuation	Requested Valuation
Land	\$ 252,980.00	\$ 165,000.00
Buildings	\$	\$
Total	\$	\$

**Protest Number 201011 – CAMS Farms Inc c/o Gerald Stukenholtz** – Parcel 640053513 – Sec 23-  
 5-14 100 Ac – Lts 1 of 2, 3, 4, 1 of 5, 1 of 1

	Protested Valuation	Requested Valuation
Land	\$ 218,957.00	\$ 155,000.00
Buildings	\$	\$
Total	\$	\$

**Protest Number 201012 – William H. Kieler** – Parcel 640010822 – Blk 13 E ½ Lt 8 all Lt 9 & W ½  
 alley Sheridan Addition to Auburn

	Protested Valuation	Requested Valuation
Land	\$	\$
Buildings	\$ 39,975.00	\$ 36,200.00
Total	\$	\$
Personal Property	\$ 44,720.00	\$ 40,945.00

**Protest Number 201013 – Evelyn R. West** – Parcel 640008917 – Reed & Gilmore Add. To Auburn  
 Blk 5 E 75’ Lts 11 & 12

	Protested Valuation	Requested Valuation
Land	\$ 3,215.00	\$ 3,215.00
Buildings	\$ 122,995.00	\$ 122,000.00
Total	\$ 126,210.00	\$ 125,215.00

**Protest Number 201014 – Aufenkamp Family Trust** – Parcel 640051499 – Sec 4-4-15 160 Ac – E  
 ½ SE ¼, NW ¼ SE ¼, SW ¼, NE ¼

	Protested Valuation	Requested Valuation
Land	\$ 355,305.00	\$ 239,265.00
Buildings	\$ 11,840.00	\$ 11,840.00
Total	\$ 367,145.00	\$ 251,105.00

**Protest Number 201015 – Aufenkamp Family Trust** – Parcel 640051685 – SEC 3-4-15 22 Ac – Lt 2  
 of 2 & Pt Lt 10 Lyng W of Line Comm SW Cor of Sec N 1097.48’

	Protested Valuation	Requested Valuation
Land	\$ 61,605.00	\$ 32,730.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 61,605.00	\$ 32,730.00

**Protest Number 201016 – Aufenkamp Family Trust** – Parcel 640051596 – Sec 4-4-15 116.74 Ac –  
 Lts 2 & 3, N 30 Ac of S ½ NW ¼

	Protested Valuation	Requested Valuation
Land	\$ 264,425.00	\$ 195,415.00
Buildings	\$ 0.00	\$ 0.00
Total	\$ 264,425.00	\$ 195,415.00

Assessor Lila Gottula presented the following tax list corrections:

#942, parcel 640073832, when splitting of property occurred – all buildings did not get transferred for Michael A. Behrends for 2007 tax year. Motion by Hutton, seconded by Lovelace to approve tax list correction #942 for Michael A. Behrends in the amount of \$254.32 credit. Roll call vote: Hutton, aye; Lovelace, aye; Rohrs, aye..

#943, parcel 640073832, when splitting of property occurred – all buildings did not get transferred for Michael A. Behrends for 2008 tax year. Motion by Hutton, seconded by Rohrs to approve tax list correction #943 for Michael A. Behrends in the amount of \$256.32 credit. Roll call vote: Rohrs, aye; Lovelace, aye; Hutton, aye.

#944, parcel 640073832, when splitting of property occurred – all buildings did not get transferred for Michael A. Behrends for 2009 tax year. Motion by Hutton, seconded by Lovelace to approve tax list correction #944 for Michael A. Behrends in the amount of \$220.34 credit. Roll call vote: Lovelace, aye; Rohrs, aye; Hutton, aye.

#945, parcel 640094112, when splitting of property occurred – all buildings did not get transferred for Norma J. Mehlin for 2007 tax year. Motion by Lovelace, seconded by Hutton to approve tax list correction #945 for Norma J. Mehlin in the amount of \$254.32 added tax. Roll call vote: Hutton, aye; Rohrs, aye; Lovelace, aye.

#946, parcel 640094112, when splitting of property occurred – all buildings did not get transferred for Norma J. Mehlin for 2008 tax year. Motion by Lovelace, seconded by Hutton to approve tax list correction #946 for Norma J. Mehlin in the amount of \$256.32 added tax. Roll call vote: Rohrs, aye; Hutton, aye; Lovelace, aye.

#947, parcel 640094112, when splitting of property occurred – all buildings did not get transferred for Norma J. Mehlin for 2009 tax year. Motion by Hutton, seconded by Lovelace to approve tax list correction #947 for Norma J. Mehlin in the amount of \$220.34 added tax. Roll call vote: Lovelace, aye; Hutton, aye; Rohrs, aye.

#948, parcel 640073409, accelerated taxes, scrapping & surrendering title for Richard L. Wilson for 2010 tax year. Motion by Lovelace, seconded by Hutton to approve tax list correction #948 for Richard L. Wilson in the amount of \$106.12 added tax. Roll call vote: Hutton, aye; Lovelace, aye; Rohrs, aye.

#949, parcel 640073905, accelerated taxes, scrapping & surrendering title for Richard L. Wilson for 2010 tax year. Motion by Hutton, seconded by Lovelace to approve tax list correction #949 for Richard L. Wilson in the amount of \$22.36 added tax. Roll call vote: Rohrs, aye;

With no further business to come before the Board of Equalization motion by Lovelace, seconded by Rohrs to adjourn at 12:35 p.m.

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Randy Rohrs  
Chairman Board of Equalization

In Witness Whereof, I have hereunto set my hand and official seal this 14<sup>th</sup> day of July, 2010.

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Joyce Oakley  
County Clerk